

## ROLL-BACK TAXES

Roll-Back Taxes are applied when property that has been receiving the Use Value classification and the use of a portion or all of the property has changed. The majority of the use changes involve new houses. The appraiser must determine the amount of the property that must be changed and then roll-back taxes are applied for up to five years. Roll-back taxes are the difference in the value of the property at use value and the property's market value. The difference is multiplied by the millage rate in the appropriate district and that results in the amount of tax due.

The Assessor's Office will estimate the Roll-Back Taxes that will be due. The request must be made in writing and contain the following information:

TAX MAP NUMBER (S)

PLAT REFERENCE (S) or NEW PROPOSED PLAT

FUTURE USE

If the change is for only a portion of a tract of land, either a new plat or a legal description to identify the portion to be changed must be provided because the property may have more than one soil classification.

Mail your request to:  
Greenwood County Assessor's Office  
528 Monument Street - Room 109  
Greenwood, SC 29646-2634

Or fax to 864-942-8660

Or email [assessor@greenwoodsc.gov](mailto:assessor@greenwoodsc.gov)

**NOTE:** It is the responsibility of the **purchaser and seller** to agree upon whom is responsible for the Roll-Back Taxes. Roll-Back Tax bills are sent to the **Owner of Record as of 12/31** when the land use classification changed. This person is responsible for seeing that the tax bill is paid by the appropriate person. The Assessor's Office is not responsible for identifying who has agreed to pay Roll-Back Taxes. Penalties and interest will accrue if not paid on time.